

DEPARTMENT OF EDUCATION
WASHINGTON, D.C. 20202
NATIONAL CENTER FOR EDUCATION STATISTICS
COMMON CORE OF DATA

PART VI—REVENUES AND CURRENT EXPENDITURES
FOR PUBLIC ELEMENTARY AND SECONDARY EDUCATION
FISCAL YEAR 1988

(STATE)

FORM APPROVED
O.M.B. No. 1850-0067
EXPIRATION DATE: 12/31/88

DUE DATE

MARCH 15, 1988

NAME OF STATE	NAME OF PERSON PREPARING THIS REPORT	TELEPHONE NO. (include area code, extension)
---------------	--------------------------------------	--

INSTRUCTIONS

1. This report is authorized by law (20 U.S.C. 1221e-1). While you are not required to complete Section I, you are required to complete Sections II, III, and IV under the Education Consolidation and Improvement Act of 1981, P.L. 97-35.
2. IMPORTANT NOTE: All of the account classifications used for this report are defined in the NCES publication, *Financial Accounting for Local and State School Systems*, June 1980.
3. Do not leave any cell blank. Missing or not applicable data are to be identified in the response.
M Use an "M" when the data are missing, where a value is expected but no value was measured.
N Use an "N" for "Not Applicable", where a value is neither expected nor measured.
Ø Use a zero "(Ø)" only for those cases where a numerical value was measured and no quantity was found.

I. LOCAL EDUCATION AGENCY REVENUES, BY SOURCE

SUMMARY OF REVENUE SOURCES	TOTAL (in whole dollars)
A. 1000 REVENUES FROM LOCAL SOURCES	R_01
B. 2000 REVENUES FROM INTERMEDIATE SOURCES	R_02
C. 3000 REVENUES FROM STATE SOURCES	R_03
D. 4000 REVENUES FROM FEDERAL SOURCES	R_04
E. TOTAL REVENUES TO LOCAL EDUCATION AGENCIES FROM ALL SOURCES (Sum of lines A. through D.)	T_01

**II. CURRENT EXPENDITURES FOR FREE PUBLIC ELEMENTARY AND SECONDARY EDUCATION
MADE BY LOCAL EDUCATION AGENCIES AND FOR AND ON BEHALF OF LOCAL EDUCATION
AGENCIES BY OTHER AGENCIES, BY FUNCTION**

A. CURRENT EXPENDITURES BY FUNCTION			BY LOCAL SCHOOL DISTRICTS (in whole dollars)	BY STATE AND OTHER AGENCIES (in whole dollars)	TOTAL (in whole dollars)
1.	1000	INSTRUCTION (Include fixed charges)	E 01	E 02	T 02
2.	2000	SUPPORT SERVICES (Include fixed charges)	E 03	E 04	T 03
3.	3000	NONINSTRUCTIONAL SERVICES (Include fixed charges)	E 05	E 06	T 04
4	TOTAL CURRENT EXPENDITURES (Sum of lines A.1-A.3)		T 05	T 06	T 07
B. EXCLUSIONS: CURRENT EXPENDITURES FROM THE REVENUE SOURCES LISTED BELOW					
1.	TUITION AND TRANSPORTATION FEES RECEIVED FROM INDIVIDUALS AND PATRONS		X 01	X 02	T 08
2.	CHAPTER 1, EDUCATION CONSOLIDATION AND IMPROVEMENT ACT OF 1981 (Public Law 97-35), i.e. BASIC GRANTS TO LEAS AND STATE AGENCY GRANT FOR HANDICAPPED AND MIGRATORY CHILDREN		X 03	X 04	T 09
3.	CHAPTER 2, EDUCATION CONSOLIDATION AND IMPROVEMENT ACT OF 1981 (Public Law 97-35)		X 05	X 06	T 10
4.	TOTAL EXCLUSIONS (Sum of lines B.1 — B.3)		T 12	T 13	T 14
C. CURRENT EXPENDITURES FOR PURPOSES OF PUBLIC LAW 97-35 (Line A.4 minus B.4)			C 01	C 02	T 15

NOTE: Make sure that the fixed charges reported in Part V, Special Exhibit, are distributed to each of the functions listed in Section A. above, and also included in Item A.4, total current expenditures.

III. TOTAL NUMBER OF DAYS ATTENDED BY STUDENTS DURING REGULAR SCHOOL YEAR AND SUMMER SCHOOL

NOTE: Include your definition of school year and school day in the Quality of Data submission.

ITEM	DAYS OF ATTENDANCE
A. NUMBER OF DAYS IN REGULAR SCHOOL YEAR	**
B. NUMBER OF DAYS IN FREE SUMMER SCHOOL	**
C. AGGREGATE NUMBER OF DAYS OF STUDENT ATTENDANCE DURING REGULAR SCHOOL YEAR	**
D. AGGREGATE NUMBER OF DAYS OF STUDENT ATTENDANCE DURING FREE SUMMER SCHOOL	**

IV. WORKSHEET FOR COMPUTING EXPENDITURES FOR NON INSTRUCTIONAL SERVICES

The attached worksheet is provided to aid in the computation of the expenditures to be reported as non instructional services expenditures. For purposes of this report, do not include current expenditures for community services provided by the LEAs. Expenditures for non instructional services shall include only those made for food services, student body activities, and other enterprise activities. (Net expenditures only, i.e., gross expenditures less gross receipts.)

A. FOOD SERVICES. Two methods are approved for the computation of net food services expenditures. Use the method which best reflects net food services current expenditures for the LEAs in your State.

Method I. Total cash expenditures made from revenue receipts
(in whole dollars)

1. FEDERAL SOURCES	**
2. STATE SOURCES	**
3. LOCAL SOURCES (Not including gross receipts from the sale of lunches)	**
4. NET EXPENDITURES (Sum of lines 1, 2, and 3)	**

Method II. Expenditures less revenue receipts
(in whole dollars)

1. GROSS EXPENDITURES	**
2. LUNCH SALES RECEIPTS	**
3. NET EXPENDITURES (Line 1 minus line 2)	**

B. ENTERPRISE ACTIVITIES. Report net expenditures from local tax sources only, i.e., gross expenditures less gross receipts.

ITEM	TOTAL (in whole dollars)
1. STUDENT BODY ACTIVITIES	**
2. OTHER ENTERPRISE ACTIVITIES	**
3. TOTAL NET EXPENDITURES FOR ENTERPRISE ACTIVITIES (Sum of lines 1 and 2)	**

C. RECAPITULATION. Bring the amounts shown above to the categories listed below. Post the totals. (line C.3 below), on Section II, line A.3, Noninstructional services.

ITEM	By local agencies (in whole dollars)	By other agencies (in whole dollars)	TOTAL (in whole dollars)
1. NET FOOD SERVICE EXPENDITURES	**	**	**
2. NET ENTERPRISE ACTIVITY EXPENDITURES	**	**	**
3. TOTAL NONINSTRUCTIONAL SERVICES (Sum of lines 1 and 2)	**	**	**

**Data reported but not included on the tape file.

V. SPECIAL EXHIBIT — FIXED CHARGES

Report employee benefits separately from other fixed charges and indicate the amounts expended by local education agencies and those expended for/on behalf of local agencies by other agencies.

1. Employee benefits include expenditures made on behalf of employees including employer contributions to retirement systems, FICA, health and life insurance premiums, workman's compensation, sabbatical leave, etc.
2. Other fixed charges include payments for liability and casualty insurance premiums, rental, interest on short-term current loans, and judgements against local agencies.

EXPENDITURES FOR FIXED CHARGES	LOCAL EDUCATION AGENCIES (in whole dollars)	FOR/ON BEHALF OF LEAS BY OTHER AGENCIES (in whole dollars)	TOTALS (in whole dollars)
A. EMPLOYEE BENEFITS	F__01	F__03	T__27
B. OTHER FIXED CHARGES	F__02	F__04	T__28
C. TOTAL FIXED CHARGES	T__25	T__26	T__29
NOTE: Fixed charges should be included in Part II. A, Current Expenditures By Function.			